

ATTACHMENT

A

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF UTAH**

UNITED STATES OF AMERICA, and)
Petitioner)
v.)
Michael Pokorny, President of Odyssey Homes Inc.)
Respondent.)

DECLARATION

WENDY T ARMSTRONG declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Western Compliance Area of the Internal Revenue Service at 324 25TH ST, OGDEN, UT 84401-2310.
2. In my capacity as a revenue officer I am conducting an investigation into the tax liability of ODYSSEY HOMES INC. for the calendar year(s) ended: Dec. 31, 2008.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 04/08/2010, an administrative summons, Internal Revenue Service Form 6638, to Michael Pokorny, President of Odyssey Homes Inc., to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 04/08/2010, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Michael Pokorny, President of Odyssey Homes Inc., by

personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

5. On 05/07/2010, the respondent Michael Pokorny, President of Odyssey Homes Inc., did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. On May 17, 2010 a letter was issued to Michael Pokorny, President of Odyssey Homes Inc., encouraging his compliance to the summons. He was instructed to appear before Revenue Officer Wendy T Armstrong on June 24, 2010.

8. On June 24, 2010 the respondent Michael Pokorny, President of Odyssey Homes Inc., did not appear in response to the 2nd chance letter.

9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of ODYSSEY HOMES INC for the calendar year(s) ended Dec. 31, 2008.

11. Internal Revenue Service has not made a criminal referral to the Department of Justice for the Federal tax liability of Michael Pokorny, President of Odyssey Homes, Inc. for the calendar year ending December 31, 2008.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 29 day of June, 2010.


WENDY T. ARMSTRONG, REVENUE

OFFICER



Summons

Income Tax Return

In the matter of ODYSSEY HOMES INC, 1842 N 3300 E, LAYTON, UT 84040-2710

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 6 (26)

Periods: Form 1120 for the fiscal period ending December 31, 2008

The Commissioner of Internal Revenue

To: MICHAEL A POKORNY, PRESIDENT OF ODYSSEY HOMES INC.

At: 1842 N 3300 E, LAYTON, UT 84040-2710

You are hereby summoned and required to appear before WENDY T ARMSTRONG, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2008

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2008

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

324 25TH ST ROOM 6025, MS 5111OGD, OGDEN UT 84401-2310 (801) 622-3369

Place and time for appearance: At 324 25TH ST ROOM 6025, MS 5111OGD, OGDEN, UT 84401-2310

 IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2006)
Catalog Number 61828W

on the 7th day of May, 2010 at 9:00 o'clock a.m.

Issued under authority of the Internal Revenue Code this 8th day of April, 2010

EVA PEARSON

Signature of issuing officer

ACTING MANAGER

Title

Signature of approving officer (*if applicable*)

Title

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 4-8-2010 Time 12:05 PM

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Wendy Anthony

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title